

# EXHIBIT 22

## EXHIBIT 22

### **PBR Columbia (n/k/a Bosch Chassis System), Adv. Pro. No. 07-02572-rdd**

PBR Columbia, LLC n/k/a Bosch Chassis Systems Columbia LLC's ("PBR/Bosch") counsel, David G. Dragich, was served via overnight mail with the Proposed Forty-Eighth Omnibus Hearing Agenda (Docket No. 18991), which specifically identified the Debtors' Final Extension Motion as Agenda item C(1). *Ex. 6, October 26, 2009 Affidavit of Service—Ex. A, Special Parties, p. 1 of 3 (Docket No. 19015); Ex. 5, October 21, 2009 Proposed Forty-Eighth Omnibus Hearing Agenda (Docket No. 18991).* Mr. Dragich was also served with (a) the Preservation of Estate Claims Procedures Motion (Docket No. 8905), *Ex. 11, August 10, 2007 Affidavit of Service—Ex. B, 2002 List, p. 5 of 20 (Docket No. 9039);* (b) the August 16, 2007 Preservation of Estate Claims Procedures Order (Docket No. 9105), which, among other things, (i) authorized the Debtors to file complaints in the adversary proceedings pertaining to avoidance actions under seal, (ii) stayed each adversary proceeding unless and until the Debtors made service of process on the respective defendants, and (iii) extended to March 31, 2008 the deadline under Federal Rule of Civil Procedure 4(m) by which the Debtors would have to serve process, so that the complaints would not be subject to dismissal under Federal Rule of Civil Procedure 4(m), *Ex. 12, August 23, 2007 Affidavit of Service—Ex. B, 2002 List, p. 5 of 20 (Docket No. 9141);* (c) the subsequently filed First Extension Motion (Docket No. 12922), *Ex. 13, March 4, 2008 Affidavit of Service—Ex. B, 2002 List, p. 6 of 21 (Docket No. 12970);* (d) the First Extension Order (Docket No. 13277), *Ex. 14, April 1, 2008 Affidavit of Service—Ex. A, 2002 List, p. 6 of 21 (Docket No. 13315);* (e) the Second Extension Motion (Docket No. 13361), *Ex. 15, April 16, 2008 Affidavit of Service—Ex. B, 2002 List, p. 6 of 21 (Docket No. 13415);* (f) the Second Extension Order (Docket No. 13484), *Ex. 16, May 6, 2008 Affidavit of Service—Ex. A,*

2002 List, p. 5 of 20 (Docket No. 13540); and (g) the Final Extension Motion (Docket No. 18952), *Ex. 4, October 7, 2009 Affidavit of Service—Ex. B, 2002 List, p. 8 of 22 (Docket No. 18967)*.<sup>1</sup>

In addition, Gordon Toering, counsel to Robert Bosch Corporation (“Robert Bosch”) and current counsel for PBR/Bosch was served with a copy of the Final Extension Motion. *See Ex. 4, October 7, 2009 Affidavit of Service—Ex. B, 2002 List, p. 21 of 22 (Docket No. 18967)*. Upon information and belief, PBR/Bosch is now a division, affiliate, or subsidiary of Robert Bosch. Moreover, while not necessary representing PBR/Bosch at the time of these filings, Gordon Toering, as counsel for Robert Bosch, was also served with (a) the Preservation of Estate Claims Procedures Motion (Docket No. 8905), *Ex. 11, August 10, 2007 Affidavit of Service—Ex. B, 2002 List, p. 19 of 20 (Docket No. 9039)*; (b) the August 16, 2007 Preservation of Estate Claims Procedures Order (Docket No. 9105), which, as noted above, (i) authorized the Debtors to file complaints in the adversary proceedings pertaining to avoidance actions under seal, (ii) stayed each adversary proceeding unless and until the Debtors made service of process on the respective defendants, and (iii) extended to March 31, 2008 the deadline under Federal Rule of Civil Procedure 4(m) by which the Debtors would have to serve process, so that the complaints would not be subject to dismissal under Federal Rule of Civil Procedure 4(m), *Ex. 12, August 23, 2007 Affidavit of Service—Ex. B, 2002 List, p. 19 of 20 (Docket No. 9141)*; (c) the subsequently filed

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<sup>1</sup> While Mr. Dragich admittedly was not served with these Motions and Orders referenced in subparagraphs in (a) through (f) in his capacity as counsel for PBR/Bosch, PBR/Bosch’s other filings on the docket confirm that Mr. Dragich began representing PBR/Bosch at least as early as June 14, 2007. *See Ex. 22(a), June 14, 2007 Response of PBR Columbia LLC to Debtors’ Fifteenth Omnibus Objection (Substantive) Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected on Debtors’ Books and Records, (C) Untimely Claims and Untimely Tax Claim, and (D) Claims Subject to Modification, Tax Claims Subject to Modification, and Modified Claims Asserting Reclamation (Docket No. 8239)*.

First Extension Motion (Docket No. 12922), *Ex. 13, March 4, 2008 Affidavit of Service—Ex. B, 2002 List, p. 21 of 21 (Docket No. 12970)*; (d) the First Extension Order (Docket No. 13277), *Ex. 14, April 1, 2008 Affidavit of Service—Ex. A, 2002 List, p. 21 of 21 (Docket No. 13315)*; (d) the Second Extension Motion (Docket No. 13361), *Ex. 15, April 16, 2008 Affidavit of Service—Ex. B, 2002 List, p. 21 of 21 (Docket No. 13415)*; and (e) Second Extension Order (Docket No. 13484), *Ex. 16, May 6, 2008 Affidavit of Service—Ex. A, 2002 List, p. 19 of 20 (Docket No. 13540)*.

PBR/Bosch filed two declarations, the first in November 19, 2010 and the second on July 12, 2011, *neither of which declares that PBR/Bosch did not receive notice of the Final Extension Motion. See Exs. 22(b), November 19, 2010 Declaration of David L. Foster, and 22(c), July 12, 2011 Declaration of David Wheeler.* In the November 2010 declaration, David L. Foster, Manager of PBR/Bosch, declared that “although Defendant’s counsel at the time *may have received notice* that Delphi was seeking to file preference complaints under seal and extend time for service of the complaint past the running of the statute of limitations, *Defendant had no knowledge that it was one of the named defendants....*” *Ex. 22(b), November 19, 2010 Declaration of David L. Foster ¶ 9 (emphasis added)*. In the second declaration, filed on July 12, 2011, David Wheeler, prior General Manager of PBR/Bosch stated that “[t]o the best of my knowledge, Defendant was never served with either the [Final] Extension Motion or the [Final] Extension Order.” *Ex. 22(c), July 12, 2011 Declaration of David Wheeler ¶ 4.* Mr. Wheeler, however, does not state whether Defendant’s counsel was served. Because of the seemingly contradictory statements in the two declarations, there is an obvious factual question as to whether PBR/Bosch had notice of the Final Extension Motion.

Moreover, PBR/Bosch received relevant information advising that avoidance claims had been filed under seal and the time to serve the complaints and summonses had been extended. PBR/Bosch, through Mr. Wheeler, was served with the First Amended Plan Disclosure Statement, filed in December 2007. *See Ex. 7, January 11, 2008 Affidavit of Service—Ex. JJ (Docket No. 11974)*. On December 13, 2007, the Debtors also filed a copy of the Disclosure Statement publicly with their Form 8-K (Docket No. 11388). The Disclosure Statement outlined in detail that preference claims were to be filed under seal, with service deferred until after the limitations period. As this Court discussed during the July 22, 2010 hearing, the Disclosure Statement, combined with the defendants' knowledge that they had in fact received preferential transfers, put the defendants on notice of the preference claim procedures at issue and on inquiry notice as to the need to monitor preference claim developments. *Ex. 8, July 22, 2010 Transcript, pp. 150-153*.

Upon information and belief, PBR/Bosch is a related entity to Robert Bosch and PBR Automotive USA Pacific, which were among the Debtors' 50 largest unsecured creditors, along with HSS, Victory Packaging, Philips Semiconductors, Applied Bio Systems, Methode and Timken. Sophisticated creditors like PBR/Bosch typically are well aware of prospects and risks of preference litigation and it seems unlikely that creditors like PBR/Bosch could be surprised or caught off guard when such preference complaints are finally filed.<sup>2</sup> *See In re TWA Inc. Post*

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<sup>2</sup> Curiously, PBR/Bosch tries to claim exactly such surprise in the Declaration of David L. Foster on the grounds that on December 31, 2009, PBR/Bosch allegedly sold substantially all of its assets to ABMA, LLC, a wholly-owned subsidiary of Akebono Corporation (North America). *Ex. 22(b), November 19, 2010 Declaration of David L. Foster ¶¶ 1 and 5*. However, Akebono Corporation, the parent of the purchaser of PBR/Bosch's asset purchaser, is on the various service lists for the Extension Motions and Extension Orders just as with PBR/Bosch's own counsel. Specifically, Akebono was served with (a) the Preservation of Estate Claims Procedures Motion (Docket No. 8905), *Ex. 11, August 10, 2007 Affidavit of Service—Ex. C, 2002 List, p. 2 of 3 (Docket No. 9039)*; (b) the August 16, 2007 Preservation of Estate Claims

*Confirmation Estate*, 305 B.R. 221, 227 (D. Del. 2004) (“[I]n large chapter 11 cases sophisticated creditors typically are well aware of prospects and risks of preference litigation. ... Thus, it seems unlikely that creditors could be surprised or caught off guard when such preference complaints are finally filed.”).

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Procedures Order (Docket No. 9105), which, as set forth above, (i) authorized the Debtors to file complaints in the adversary proceedings pertaining to avoidance actions under seal, (ii) stayed each adversary proceeding unless and until the Debtors made service of process on the respective defendants, and (iii) extended to March 31, 2008 the deadline under Federal Rule of Civil Procedure 4(m) by which the Debtors would have to serve process, so that the complaints would not be subject to dismissal under Federal Rule of Civil Procedure 4(m), *Ex. 12, August 23, 2007 Affidavit of Service—Ex. C, 2002 List, pp. 1 and 2 of 3 (Docket No. 9141)*; (c) the subsequently filed First Extension Motion (Docket No. 12922), *Ex. 13, March 4, 2008 Affidavit of Service—Ex. C, 2002 List, pp. 1 and 3 of 4 (Docket No. 12970)*; (d) the First Extension Order (Docket No. 13277), *Ex. 14, April 1, 2008 Affidavit of Service—Ex. B, 2002 List, p. 2 of 3 (Docket No. 13315)*; *id. at Ex. C, 2002 List, p. 1 of 2*; (d) the Second Extension Motion (Docket No. 13361), *Ex. 15, April 16, 2008 Affidavit of Service—Ex. C, 2002 List, pp. 1 and 3 of 4 (Docket No. 13415)*; (e) Second Extension Order (Docket No. 13484), *Ex. 16, May 6, 2008 Affidavit of Service—Ex. B, 2002 List, pp. 3 and 4 of 5 (Docket No. 13540)*; and (f) the Final Extension Motion (Docket No. 18952), *Ex. 4, October 7, 2009 Affidavit of Service—Ex. B, 2002 List, p. 1 of 22 (Docket No. 18967)*; *id. at Ex. C, 2002 List, p. 1 of 3*.

# EXHIBIT A

**FOLEY & LARDNER LLP**

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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X	)	
	)	
In re:	)	
	)	Chapter 11
DELPHI CORPORATION, et al.,	)	Case No. 05-44481 (RDD)
	)	Jointly Administered
Debtors.	)	
-----X	)	

**RESPONSE OF PBR COLUMBIA LLC TO DEBTORS' FIFTEENTH OMNIBUS  
OBJECTION (SUBSTANTIVE) PURSUANT TO 11 U.S.C. § 502(B) AND FED. R.  
BANKR. P. 3007 TO CERTAIN (A) INSUFFICIENTLY DOCUMENTED CLAIMS, (B)  
CLAIMS NOT REFLECTED ON DEBTORS' BOOKS AND RECORDS, (C) UNTIMELY  
CLAIMS AND UNTIMELY TAX CLAIM, AND (D) CLAIMS SUBJECT TO  
MODIFICATION, TAX CLAIMS SUBJECT TO MODIFICATION, AND MODIFIED  
CLAIMS ASSERTING RECLAMATION**

PBR Columbia LLC ("PBR Columbia"), by its attorneys Foley & Lardner LLP, hereby submits this Response (the "Response") to the Debtors' Fifteenth Omnibus Objection (Substantive) Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected on Debtors' Books and Records, (C) Untimely Claims and Untimely Tax Claim, and (D) Claims Subject to Modification, Tax Claims Subject to Modification, and Modified Claims (the "Fifteenth Omnibus Claims Objection"). In support of its Response, PBR Columbia respectfully represents as follows:





1. The Fifteenth Omnibus Claims Objection addresses Claim Number 6610 filed by PBR Columbia (the "Claim"). The Claim was filed against Delphi Automotive Systems LLC, case number 05-44640. The Claim asserts an unsecured claim against the Debtors in the amount of \$447,670.98 and a secured claim in the amount of \$1,508.953.50. A substantially similar claim for the same amounts was filed against Delphi Corporation, case number 05-44481. Two claims were filed out of an abundance of caution because PBR Columbia was uncertain against which Debtor the claims are properly asserted.

2. The Debtors' Fifteenth Omnibus Claims Objection seeks to disallow and expunge the Claim because the Debtors contend that they do not owe the amounts set forth in the Claim for one or more of the following purported reasons: (a) the Debtors' books and records do not reflect the existence of the Claim or of the claimant asserting such Claim, (b) the Debtors' books and records reflect that the Claim has been paid pursuant to a prior order of this Court, (c) the Debtors' books and records reflect that the asserted Claim was properly paid prior to the commencement of the Debtors' cases, and (d) the Claim constitutes a postpetition liability that has been paid by the Debtors in the ordinary course of the Debtors' businesses.

3. Section 502(a) of the Bankruptcy Code and Bankruptcy Rule 3001(f) provide that a properly filed proof of claim constitutes *prima facie* evidence of the validity and the amount of the claim, unless a party objects. The party objecting to the claim has the burden of going forward and of introducing evidence sufficient to rebut the presumption of validity. In re Wells, 51 B.R. 563 (D. Colo. 1985); Matter of Unimet Corp., 74 B.R. 156 (Bankr. N.D. Ohio 1987). The Debtors have set forth no such evidence. Other than generic and vague representations, the Debtors offer neither evidence nor specific bases to object to the Claim. The Debtors fail to provide any supporting materials to support the Fifteenth Omnibus Claims Objection.

4. PBR Columbia, on the other hand, reiterates its position that the Claim is due and owing by the Debtors in the amounts set forth in the Claim. The documents supporting the Claim were annexed as exhibits previously filed and submitted. For ease of reference, PBR Columbia re-attaches hereto as Exhibit A, the Claim, with supporting documents, along with the claim filed against Delphi Corporation. Consistent with the Court's prior orders, PBR Columbia will continue to work with the Debtors in an effort to resolve the Claim.

WHEREFORE, PBR Columbia respectfully requests that the Court enter an order denying the Debtors' Fifteenth Omnibus Claims Objection with respect to its claim and award such other and further relief as may be just and proper.

Respectfully submitted,

**FOLEY & LARDNER LLP**

/s/ Lori V. Vaughan

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Attorneys for PBR Columbia LLC

Dated: June 14, 2007

FORM B10 (Official Form 10) (10/05)

AMENDED

COPY

UNITED STATES BANKRUPTCY COURT Southern DISTRICT OF New York		PROOF OF CLAIM								
Name of Debtor Delphi Automotive Systems LLC										
Case Number 05-44640										
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.										
Name of Creditor (The person or other entity to whom the debtor owes money or property): PBR Columbia LLC	<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.  <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case.  <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	THIS SPACE IS FOR COURT USE ONLY								
Name and address where notices should be sent: PBR Columbia LLC Attn: David Wheeler 201 Metropolitan Dr. West Columbia, SC 29170 Telephone number: (803) 822-2006	Last four digits of account or other number by which creditor identifies debtor:									
1. Basis for Claim <input checked="" type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input type="checkbox"/> Other _____										
2. Date debt was incurred: Date goods shipped:										
3. If court judgment, date obtained:										
4. Classification of Claim. Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed. See reverse side for important explanations. Unsecured Nonpriority Claim \$ 447,071.08 <input checked="" type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.										
Secured Claim <input checked="" type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input checked="" type="checkbox"/> Other setoff Value of Collateral: \$ 1,508,953.50 setoff amount Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____										
Unsecured Priority Claim <input type="checkbox"/> Check this box if you have an unsecured claim, all or part of which is entitled to priority. Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B) <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).										
5. Total Amount of Claim at Time Case Filed: <table style="width: 100%; border: none;"> <tr> <td style="text-align: right;">\$447,670.98</td> <td style="text-align: right;">1,508,953.50</td> <td style="text-align: right;">0</td> <td style="text-align: right;">\$1,956,624.48</td> </tr> <tr> <td style="text-align: center; font-size: small;">(unsecured)</td> <td style="text-align: center; font-size: small;">(secured)</td> <td style="text-align: center; font-size: small;">(priority)</td> <td style="text-align: center; font-size: small;">(Total)</td> </tr> </table> <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.			\$447,670.98	1,508,953.50	0	\$1,956,624.48	(unsecured)	(secured)	(priority)	(Total)
\$447,670.98	1,508,953.50	0	\$1,956,624.48							
(unsecured)	(secured)	(priority)	(Total)							
6. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.										
7. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.										
8. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.										
Date 5/16/06	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any):  David Wheeler General Manager	THIS SPACE IS FOR COURT USE ONLY CLAIMS PROCESSING CENTER U.S. BANK								

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

**APPENDIX TO PBR COLUMBIA LLC PROOF OF CLAIM**

PBR Columbia LLC ("PBR Columbia") holds pre-petition claims against Delphi Automotive Systems LLC ("Delphi Automotive" or the "Debtor")<sup>1</sup> as set forth in the attached Proof of Claim (the "Claim").

Upon information and belief, documents supporting the Claim are in the possession of Delphi Automotive. The numerous invoices, purchase orders, contracts and other supporting documents are too voluminous to attach to the Claim. However, PBR Columbia has attached hereto a summary of its Claim, including a breakdown of its setoff claim, which has already been submitted to Delphi Automotive.

PBR Columbia is a party to various pre-petition agreements and arrangements with Delphi Automotive, pursuant to which PBR Columbia could be deemed to hold a prepetition claim on account of claims that are not currently liquidated, or which remain contingent. A summary of all potential unliquidated contingent claims would be unduly burdensome, if not impossible. PBR Columbia reserves all of its rights with respect to claims under its agreements or arrangements with Delphi Automotive or any of the Debtors.

PBR Columbia further reserves its rights to amend, modify or supplement this proof of claim at any time, including, without limitation, to assert claims on account of: (i) other obligations arising under agreements or arrangements or otherwise that may be deemed to be prepetition in nature; (ii) indemnification, setoff, recoupment or other rights; (iii) any consequential or other contractual damages; and (iv) any other causes of action sounding in contract, tort or otherwise, under statute or other applicable law, including counterclaims, relating to PBR Columbia's agreements, arrangements and dealings with Delphi Automotive. PBR Columbia further reserves the right to assert any administrative claims against the Debtor arising under agreements, arrangements or otherwise, including without limitation any right to assert that some or all of the amounts due are not prepetition claims.

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<sup>1</sup> The contracts, purchase orders and other documents that form the basis for the claims are between PBR Columbia and Delphi Energy & Chassis Systems. While Delphi Automotive's Schedule F lists PBR Columbia as a creditor and its Schedule G lists executory contracts with PBR Columbia, PBR Columbia is uncertain if Delphi Energy & Chassis Systems is a division of Delphi Automotive or Delphi Corporation. Therefore, out of an abundance of caution, PBR Columbia is filing identical claims in both cases.

**Appendix - Summary**

No Payments - Current Balance	\$	1,319,065.56
Missing Receipts	\$	30,168.84
Quadsteer Non-payments	\$	222,279.77
Pricing Issues	\$	97,805.81
Quadsteer obsolescence claim	\$	287,303.50
	\$	<b>1,956,624.48</b>

**Appendix - Summary of Setoff Claim**

Delphi Invoice #	Invoice Date	Amount	Part Numbers
88719034	8/10/2005	\$ 10,504.00	B140/1-002
88735082	8/11/2005	\$ 33,634.92	B140/1-002
88737397	8/12/2005	\$ 17,854.08	K389-001/2/3/4
88884990	9/1/2005	\$ 83,340.00	B140/1-002/1
88886521	9/2/2005	\$ 17,854.08	K389-001/2/3/4
88885778	9/5/2005	\$ 67,933.44	B140/1-001
88905489	9/8/2005	\$ 118,428.80	B140/1-002/1
88907601	9/9/2005	\$ 17,854.08	K389-001/2/3/4
88908853	9/12/2005	\$ 63,887.80	B140/1-001
90098084	9/14/2005	\$ (495.35)	B141-001
88949483	9/15/2005	\$ 149,150.52	B140/1-002/1
88985130	9/21/2005	\$ 123,129.36	B140/1-001
88996579	9/23/2005	\$ 11,296.32	K389-001/2/3/4
90170748	9/28/2005	\$ (8,728.80)	B140-002
87038829		\$ 112,821.92	Invoice Missing
87040789		\$ 2,122.92	Invoice Missing
87041911	9/30/2005	\$ 11,296.32	K389-001/2/3/4
87086505	10/6/2005	\$ 128,276.08	B140/1-002/1
87089350	10/7/2005	\$ 11,112.96	K389-001/2/3/4
		\$ 968,873.26	

INVOICE PO#	Amt
1043 9014461	2,509.08
8262 0050085788	19,308.00
8473 0050085788	68,068.80
8342 0550056755	393.12
8479 055004296/0550055838	83.52
8481 0550056755	393.12
8486 0550037213/0550056755	407.16
8497 0550004296/0550055838	83.52
8499 0550056755	392.12
8510 0550004296/05500055080	83.52
8620 0550065788	2,536.20
8818 0550085788	2,536.20
8825 0550065788	15,446.40
8948 0550074875	61,785.60
8926 0550065788	61,785.60
8884 0550085788	7,723.20
8991 0550074875	44,408.40
9048 0550074875	57,924.00
1015380 not our invoice	93,772.62
5684 0550038469	17,764.92
8738 0550037213/055005677	262.88
8772 0550004296/0550069751	63.36
8774 0550057213/0550056755	292.32
8782 0550004296	73.65
8783 0550037213/0550056755	292.32
8795 0550037213/0550056755	292.32
8814 0550037213/0550056755	292.32
8829 0550037213/0550056755	292.32
9371 0550069749/0551069750/0550069751	26,638.12
10351 0550067949/0550069750/0550069751 Bosch Invoice	40,291.80
8368 0550056755	393.12
8725 0550037213/0550056755	292.32
8851 055003713/0550056755	292.32
9095 0550037213	152.64
8489 0550069113	15,733.44
	<u>542,080.25</u>

FORM 810 (Official Form 10) (10/05)

AMENDED

**COP**

UNITED STATES BANKRUPTCY COURT    Southern    DISTRICT OF    New York		<b>PROOF OF CLAIM</b>  <small>THIS SPACE IS FOR COURT USE ONLY</small>								
Name of Debtor Delphi Corporation	Case Number 05-44481									
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.										
Name of Creditor (The person or other entity to whom the debtor owes money or property): PBR Columbia LLC	<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.  <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case.  <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.									
Name and address where notices should be sent: PBR Columbia LLC Attn: David Wheeler 201 Metropolitan Dr. West Columbia, SC 29170 Telephone number: (803) 822-2006										
Last four digits of account or other number by which creditor identifies debtor:		Check here <input type="checkbox"/> replaces if this claim <input checked="" type="checkbox"/> amends a previously filed claim, dated: <u>4/6/06</u>								
<b>1. Basis for Claim</b> <input checked="" type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input type="checkbox"/> Other _____ <div style="margin-left: 400px;"> <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a)  <input type="checkbox"/> Wages, salaries, and compensation (fill out below)                      Last four digits of your SS #: _____                      Unpaid compensation for services performed from _____ to _____ (date) (date)                 </div>										
<b>2. Date debt was incurred:</b> Date goods shipped.		<b>3. If court judgment, date obtained:</b>								
<b>4. Classification of Claim.</b> Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed. See reverse side for important explanations. <u>Unsecured Nonpriority Claim \$ 447,071.08</u> <input checked="" type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority. <b>Unsecured Priority Claim</b> <input type="checkbox"/> Check this box if you have an unsecured claim, all or part of which is entitled to priority. Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B) <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000),* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).										
<b>Secured Claim</b> <input checked="" type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other <u>setoff</u> Value of Collateral: <u>\$ 1,508,953.50</u> setoff amount Amount of arrangement and other charges at time case filed included in secured claim, if any: \$ _____ <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a) _____. <small>*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</small>										
<b>5. Total Amount of Claim at Time Case Filed:</b> <table style="width:100%; border-collapse: collapse;"> <tr> <td style="text-align: right;">\$447,670.98</td> <td style="text-align: right;">1,508,953.50</td> <td style="text-align: right;">0</td> <td style="text-align: right;">\$1,956,624.48</td> </tr> <tr> <td style="text-align: center;"><small>(unsecured)</small></td> <td style="text-align: center;"><small>(secured)</small></td> <td style="text-align: center;"><small>(priority)</small></td> <td style="text-align: center;"><small>(Total)</small></td> </tr> </table> <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.			\$447,670.98	1,508,953.50	0	\$1,956,624.48	<small>(unsecured)</small>	<small>(secured)</small>	<small>(priority)</small>	<small>(Total)</small>
\$447,670.98	1,508,953.50	0	\$1,956,624.48							
<small>(unsecured)</small>	<small>(secured)</small>	<small>(priority)</small>	<small>(Total)</small>							
<b>6. Credits:</b> The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.  <b>7. Supporting Documents:</b> Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.  <b>8. Date-Stamped Copy:</b> To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.		<small>THIS SPACE IS FOR COURT USE ONLY</small>  <div style="border: 1px solid black; padding: 5px; width: fit-content; margin: auto;">                         MAY 2007                     </div>								
Date 5/16/06	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): <div style="text-align: right;">David Wheeler General Manager</div>	<small>U.S. PROC. CLERK U.S. DIST. CT.</small>								

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.



**APPENDIX TO PBR COLUMBIA LLC PROOF OF CLAIM**

PBR Columbia LLC ("PBR Columbia") holds pre-petition claims against Delphi Corporation ("Delphi Corporation" or the "Debtor")<sup>1</sup> as set forth in the attached Proof of Claim (the "Claim").

Upon information and belief, documents supporting the Claim are in the possession of Delphi Corporation. The numerous invoices, purchase orders, contracts, and other supporting documents are too voluminous to attach to the Claim. However, PBR Columbia has attached hereto a summary of its Claim, including a breakdown of its setoff claim, which has already been submitted to Delphi Corporation.

PBR Columbia is a party to various pre-petition agreements and arrangements with Delphi Corporation, pursuant to which PBR Columbia could be deemed to hold a prepetition claim on account of claims that are not currently liquidated, or which remain contingent. A summary of all potential unliquidated contingent claims would be unduly burdensome, if not impossible. PBR Columbia reserves all of its rights with respect to claims under its agreements or arrangements with Delphi Corporation or any of the Debtors.

PBR Columbia further reserves its rights to amend, modify or supplement this proof of claim at any time, including, without limitation, to assert claims on account of: (i) other obligations arising under agreements or arrangements or otherwise that may be deemed to be prepetition in nature; (ii) indemnification, setoff, recoupment or other rights; (iii) any consequential or other contractual damages; and (iv) any other causes of action sounding in contract, tort or otherwise, under statute or other applicable law, including counterclaims, relating to PBR Columbia's agreements, arrangements and dealings with Delphi Corporation. PBR Columbia further reserves the right to assert any administrative claims against the Debtor arising under agreements, arrangements or otherwise, including without limitation any right to assert that some or all of the amounts due are not prepetition claims.

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<sup>1</sup> The contracts, purchase orders and other documents that form the basis for the claims are between PBR Columbia and Delphi Energy & Chassis Systems. While Delphi Corporation's Schedule F lists PBR Columbia as a creditor and its Schedule G lists executory contracts with PBR Columbia, PBR Columbia is uncertain if Delphi Energy & Chassis Systems is a division of Delphi Automotive or Delphi Corporation. Therefore, out of an abundance of caution, PBR Columbia is filing identical claims in both cases.

**Appendix - Summary**

No Payments - Current Balance	\$	1,319,065.56
Missing Receipts	\$	30,168.84
Quadsteer Non-payments	\$	222,279.77
Pricing Issues	\$	97,806.81
Quadsteer obsolescence claim	\$	287,303.50
	\$	<b>1,956,624.48</b>

**Appendix - Summary of Setoff Claim**

Delphi Invoice #	Invoice Date	Amount	Part Numbers
86719034	8/10/2005	\$ 10,604.00	B140/1-002
86735062	8/11/2005	\$ 33,834.92	B140/1-002
86737397	8/12/2005	\$ 17,854.08	K389-001/2/3/4
86864990	9/1/2005	\$ 83,340.00	B140/1-002/1
86868521	9/2/2005	\$ 17,854.08	K389-001/2/3/4
86885778	9/5/2005	\$ 67,933.44	B140/1-001
86905489	9/8/2005	\$ 118,428.80	B140/1-002/1
86907601	9/9/2005	\$ 17,854.08	K389-001/2/3/4
86908853	9/12/2005	\$ 63,687.60	B140/1-001
90098084	9/14/2005	\$ (485.35)	B141-001
86949463	9/15/2005	\$ 149,150.52	B140/1-002/1
86985130	9/21/2005	\$ 123,129.36	B140/1-001
86998579	9/23/2005	\$ 11,298.32	K389-001/2/3/4
90170746	9/26/2005	\$ (8,728.80)	B140-002
87038828		\$ 112,821.92	Invoice Missing
87040789		\$ 2,122.92	Invoice Missing
87041911	9/30/2005	\$ 11,298.32	K389-001/2/3/4
87088505	10/6/2005	\$ 126,276.08	B140/1-002/1
87089350	10/7/2005	\$ 11,112.96	K389-001/2/3/4
		\$ 966,873.28	

*Additional setoff  
amount on following  
page.*

INVOICE PO#	Amt
1043 9014461	2,509.08
8262 0050085788	19,308.00
8473 0050085788	68,068.80
8342 0550056755	393.12
8479 055004298/0550055838	83.52
8481 0550056755	393.12
8486 0550037213/0550056755	407.16
8497 0550004298/0550055838	83.52
8499 0550056755	392.12
8510 0550004298/05500055080	83.52
8820 0550065788	2,536.20
8818 0550065788	2,536.20
8825 0550065788	15,446.40
8948 0550074875	61,785.80
8926 0550065788	61,785.60
8884 0550065788	7,723.20
8991 0550074875	44,408.40
9048 0550074875	57,924.00
1015380 not our invoice	93,772.52
6884 0550038469	17,764.82
8738 0550037213/055005677	282.88
8772 0550004298/0550069751	63.36
8774 0550057213/0550056755	292.32
8782 0550004298	73.65
8783 0550037213/0550056755	292.32
8795 0550037213/0550056755	292.32
8814 0550037213/0550056755	292.32
8829 0550037213/0550056755	292.32
9371 0550069749/0551069750/0550069751	25,638.12
10351 0550069749/0550069750/0550069751 Bosch Invoice	40,291.80
8386 0550056755	393.12
8725 0550037213/0550056755	292.32
8851 055003713/0550056755	292.32
9095 0550037213	152.64
8489 0550069113	15,733.44
	<u>542,080.25</u>

\* Total setoff  
Amount \$1,508,920

# EXHIBIT B

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Attorneys for Bosch Chassis Systems Columbia L.L.C.  
f/k/a PBR Columbia L.L.C.

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re	Chapter 11
DELPHI CORPORATION, et al,	Case No. 05-44481 (RDD)
	(Jointly Administrated)
Debtors.	
DELPHI CORPORATION, et al	
Plaintiff,	
v.	Adv. Proc. No. 07-02572-rdd
PBR COLUMBIA LLC,	
Defendant.	

DECLARATION OF DAVID L. FOSTER IN SUPPORT OF BOSCH CHASSIS  
SYSTEM COLUMBIA L.L.C.'S MEMORANDUM OF LAW IN OPPOSITION TO  
REORGANIZED DEBTORS' MOTION FOR LEAVE TO FILE AMENDED  
COMPLAINT

1. David L. Foster, pursuant to 28 U.S.C. § 1746, furnish this declaration and declare as follows:

1. I am a Manager of Bosch Chassis Systems Columbia L.L.C. d/b/a PBR Columbia LLC ("Defendant").

2. I make this Declaration on personal knowledge, and if called as a witness, would testify to the facts contained herein.

3. Defendant supplied parts to Delphi Corporation and/or its subsidiaries and affiliates (collectively "Delphi") prior to Delphi filing for Chapter 11 bankruptcy in October 2005. In October 2005, Defendant was known as "PBR Columbia LLC." In March 2009, Defendant's name was changed to Bosch Chassis Systems Columbia LLC.

4. Defendant operated its business in the normal course from October 2005 until December 2009.

5. On or about December 31, 2009, Defendant sold substantially all of its assets to ABMA, LLC, a wholly-owned subsidiary of Akebono Corporation (North America) ("Akebono"). Defendant's sale of assets to Akebono occurred as part of a larger transaction involving the sale of assets to Akebono by certain affiliates of Defendant. Akebono has no connection with Defendant or with Defendant's affiliates. Akebono is an unrelated auto parts supplier headquartered in Japan.

6. Due to the sale of Defendant's assets to Akebono, since January 1, 2010 and continuing through the date of this Declaration: (a) Defendant has not had any employees, other than executive officers of the Defendant who attend only to matters related to Defendant on an as-needed basis; and (b) Defendant has not had any manufacturing operations. All paid

employees of Defendant were terminated and all manufacturing operations of Defendant ceased when the sale of Defendant's assets to Akebono occurred on or about December 31, 2009.

7. Defendant's sale of assets occurred without any knowledge of the above-captioned adversary proceeding and without any knowledge that Delphi had asserted preferential transfer claims (or any other claims) against Defendant.

8. In February 2010, Defendant learned for the very first time that Delphi had filed the above-captioned adversary proceeding complaint in September 2007 against Defendant to recover over \$1.6 million in alleged preferential transfers that occurred in 2005.

9. Until February 2010, Defendant was unaware that a complaint had been filed against it by Delphi. Further, although Defendant's counsel at the time may have received notice that Delphi was seeking to file preference complaints under seal and extend the time for service of the complaint past the running of the statute of limitations, Defendant had no reason to believe that it was one of the named defendants since Delphi had not provided any indication to Defendant that Delphi would be pursuing a claim against Defendant. Further, as stated above, at the time of the sale to Akebono, Defendant had no knowledge of the above-captioned adversary proceeding or any other preference claim by Delphi against Defendant.

10. As a result of Delphi's withholding notice and service of the complaint in this action, Defendant will be harmed in its ability to defend this action and will suffer prejudice. This harm and prejudice includes without limitation the following:

A. As part of the sale to Akebono, Defendant transferred to Akebono substantially all of Defendant's books and records relating to its business operations, including the paper and electronic records that would support Defendant's defenses to the preference claim. These records include payment



shipment and invoice information. Defendant does not know whether any of the Delphi-related books and records were preserved by Akchono because it has been almost five years since the alleged transfers took place.

B. The primary persons at Defendant's operations that were involved with the Delphi account and that would be familiar with the factual background that would be relevant to this action are no longer employed by Defendant. Those persons may be employed at Akchono or elsewhere. Some may be totally unavailable.

C. If Defendant had known about Delphi's complaint when it was filed in September 2007, or even if it had known about the complaint in the two years between the time the complaint was filed and when Defendant sold its assets, Defendant would likely have taken steps to organize and preserve its books and records with respect to matters involving Delphi. Moreover, Defendant likely would have interviewed employees who were knowledgeable about the Delphi business relationship before such employees left the employment of Defendant. Defendant also would likely have made arrangements to keep in contact with those former employees in the event that Defendant would need them to provide information or serve as witnesses.

II. As summarized above, Defendant has been prejudiced in its ability to defend this adversary proceeding by the delay in receiving knowledge and service of the complaint against it.

I make this Declaration under penalty of perjury.



David L. Foster

Executed in Knoxville, Tennessee  
on November 19, 2010  
231009

# EXHIBIT C

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Michael B. O'Neal (MO-9511)  
(Admitted *Pro Hac Vice*)  
Attorneys for Bosch Chassis Systems Columbia L.L.C.  
f/k/a PBR Columbia L.L.C.

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	(Jointly Administered)
Debtors.	:	
-----	-X	
DELPHI CORPORATION, et al	:	
Plaintiff,	:	
v.	:	Adv. Proc. No. 07-02572-rdd
PBR COLUMBIA LLC,	:	
Defendant.	:	
-----	-X	

DECLARATION OF DAVID WHEELER

I, David Wheeler, pursuant to 28 U.S.C. § 1746, furnish this declaration and declare as follows:

1. I make this Declaration on personal knowledge, and if called as a witness, would testify to the facts contained herein.

2. From November 25, 2004 to December 31, 2009, I was General Manager of Bosch Chassis Systems Columbia L.L.C. f/k/a PBR Columbia LLC ("Defendant"). In that capacity I was aware of and involved in matters pertaining to Delphi's bankruptcy.

3. I have recently reviewed Delphi's Supplemental Motion Pursuant to Fed. R. Bankr. P. 7004(a) and 9006(b)(1) and Fed. R. Civ. P. 4(m) to Extend Deadline to Serve Process for Avoidance Actions Filed in Connection With Preservation of Estate Claims Procedure Order (Docket No. 18952) (the "Fourth Extension Motion") and the Order entered on October 22, 2009 approving that motion (Docket No. 18999) (the "Fourth Extension Order").

4. To the best of my knowledge, Defendant was never served with either the Fourth Extension Motion or the Fourth Extension Order. Likewise, to the best of my knowledge, Defendant was unaware of either the Fourth Extension Motion or the Fourth Extension Order until after it was served with the complaint in February 2010.

I make this Declaration under penalty of perjury.

  
David Wheeler

Executed in West Columbia, South Carolina  
on July 12, 2011

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